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**PATENT - POWER OF ATTORNEY
OR
REVOCATION OF POWER OF ATTORNEY
WITH A NEW POWER OF ATTORNEY
AND
CHANGE OF CORRESPONDENCE ADDRESS**

Patent Number	6974404
Issue Date	12-13-2005
First Named Inventor	Scott R. Watterson
Title	Reorienting Treadmill
Attorney Docket Number	96-010.13.01

I hereby revoke all previous powers of attorney given in the above-identified patent.

A Power of Attorney is submitted herewith.

OR

I hereby appoint Practitioner(s) associated with the following Customer Number as my/our attorney(s) or agent(s) with respect to the patent identified above, and to transact all business in the United States Patent and Trademark Office connected therewith:

98114

OR

I hereby appoint Practitioner(s) named below as my/our attorney(s) or agent(s) with respect to the patent identified above, and to transact all business in the United States Patent and Trademark Office connected therewith:

Practitioner(s) Name	Registration Number

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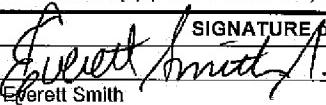
I am the:

Inventor, having ownership of the patent.

OR

Patent owner.

Statement under 37 CFR 3.73(b) (Form PTO/SB/96) submitted herewith or filed on _____.

SIGNATURE of Inventor or Patent Owner			
Signature		Date	11-18-10
Name	Everett Smith	Telephone	435-786-3614
Title and Company	Secretary of ICON IP, Inc. and Secretary of ICON Health & Fitness, Inc.		

NOTE: Signatures of all the inventors or patent owners of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below*.

*Total of _____ forms are submitted.

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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